

Message Text

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PAGE 01 STATE 089694

64

ORIGIN COME-00

INFO OCT-01 NEA-09 ISO-00 EB-07 /017 R

DRAFTED BY COM/IEPR/OIFI/T&I/ERGRAUMAN

APPROVED BY EB/OCA/REP/LAKLIEFORTH

EJANTOUN/T&I

STATE/OA/AVP/JCOOK/PHONE

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EB/TT/AN/AREMI

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P 182155Z APR 75

FM SECSTATE WASHDC

TO AMEMBASSY RABAT PRIORITY

UNCLAS STATE 089694

E.O.: 11652 N/A

TAGS: ETRD, MO

SUBJECT: RECIPROCAL EXEMPTION FROM CUSTOMS DUTIES ON

'; AIRCRAFT SUPPLIES

REF: STATE 74569

1. SECTION 4221 OF THE INTERNAL REVENUE CODE CONTAINS A PROVISION, SIMILAR IN ALL MATERIAL RESPECTS TO SECTION 309 OF THE TARIFF ACT, WHICH EXEMPTS FOREIGN AIRCRAFT FROM PAYMENT OF INTERNAL REVENUE TAXES ON AIRCRAFT SUPPLIES, EXCEPT GROUND EQUIPMENT, PROCURED IN THE UNITED STATES DOMESTIC MARKET FOR USE IN THEIR OPERATIONS TO AND FROM THE UNITED STATES. HOWEVER, THIS EXEMPTION IS CONTINGENT ON A FINDING BY THE SECRETARY OF COMMERCE THAT THE FOREIGN COUNTRY IN QUESTION GRANTS "SUBSTANTIALLY RECIPROCAL PRIVILEGES" TO AIRCRAFT OF UNITED STATES REGISTRY.

2. IN ORDER TO AFFORD A BASIS FOR APPROPRIATE FINDINGS WITH RESPECT TO MOROCCO, THE EMBASSY IS REQUESTED TO ASCERTAIN THE INTERNAL TAX TREATMENT ACCORDED BY THE GOVERNMENT OF MOROCCO TO AIRCRAFT SUPPLIES IMPORTED OR PROCURED

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IN THE LOCAL MARKET BY THE UNITED STATES AIRLINES SERVING

MOROCCO.

3. IF READILY AVAILABLE, IT WOULD BE DESIRABLE TO HAVE CITATION TO THE STATUTES, REGULATIONS OR ADMINISTRATIVE RULINGS WHICH CONSTITUTE THE LEGAL BASIS FOR THE GRANT OF EXEMPTIONS FROM TAXES IN THAT COUNTRY.

4. THE EMBASSY IS REQUESTED TO EXPEDITE ITS REPLY.
KISSINGER

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: SPARE PARTS, AIRCRAFT, TARIFF AGREEMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 18 APR 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1975STATE089694
Document Source: CORE
Document Unique ID: 00
Drafter: IEPR/OIFI/T
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D750137-0197
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1975/newtext/t19750436/aaaabhtz.tel
Line Count: 70
Locator: TEXT ON-LINE, ON MICROFILM
Office: ORIGIN COME
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 75 STATE 74569
Review Action: RELEASED, APPROVED
Review Authority: ShawDG
Review Comment: n/a
Review Content Flags:
Review Date: 08 JUL 2003
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Review Exemptions: n/a
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Margaret P. Grafeld
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05 JUL 2006

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Review Withdrawn Fields: n/a
Secure: OPEN
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TAGS: ETRD, MO, US
To: RABAT
Type: TE
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